

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**ENTERPRISE FUNDS**  
**as of May 31, 2010 and 2009**

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	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
<b>Cypress Gardens</b>						
<b>REVENUE</b>						
Interest Income	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Capital Contributions	-	-	0.00%	7,112	(7,112)	-100.00%
Miscellaneous revenues	1,200	482	40.17%	232	250	107.76%
Grants	2,000	1,000	50.00%	2,000	(1,000)	-50.00%
Insurance proceeds	-	2,186	0.00%	291	1,895	651.20%
Donations	2,000	2,062	103.10%	1,997	65	3.25%
Charges for sales and services	575,000	441,265	76.74%	457,092	(15,827)	-3.46%
Commission Income	2,000	617	30.85%	1,818	(1,201)	-66.06%
Federal grants	-	-	0.00%	4,744	(4,744)	0.00%
Operating transfer from Economic Development	-	-	0.00%	-	-	0.00%
Operating transfer from General Fund	434,380	420,500	96.80%	367,354	53,146	14.47%
Operating transfer from National Forest Funds	-	-	0.00%	-	-	0.00%
Total revenue	<u>1,016,580</u>	<u>868,112</u>	85.40%	<u>842,640</u>	<u>25,472</u>	3.02%
<b>EXPENDITURES</b>						
Personnel	713,886	605,844	84.87%	627,634	(21,790)	-3.47%
Operating	287,550	242,241	84.24%	246,229	(3,988)	-1.62%
Debt service	15,144	15,143	99.99%	17,484	(2,341)	-13.39%
Total expenditures	<u>1,016,580</u>	<u>863,228</u>	84.91%	<u>891,347</u>	<u>(28,119)</u>	-3.15%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>4,884</u>		<u>(48,707)</u>	<u>53,591</u>	
<b>Cypress Gardens - Designated Funds</b>						
<b>REVENUE</b>						
Operating transfer from Economic Development	-	-	0.00%	10,142	(10,142)	0.00%
Total revenue	-	-	0.00%	10,142	(10,142)	0.00%
<b>EXPENDITURES</b>						
Operating	-	-	0.00%	10,142	(10,142)	0.00%
Total expenditures	-	-	0.00%	10,142	(10,142)	0.00%
<b>Excess (deficiency) of revenues over expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

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	<u>Current Annual Budget</u>	<u>Actual 5/31/2010</u>	<u>Percent collected or spent</u>	<u>Actual 5/31/2009</u>	<u>Increase (decrease) from prior fiscal year</u>	<u>% increase (decrease) from prior fiscal year</u>
						continued
<b>Address Information</b>						
<b>REVENUE</b>						
Carryover from prior fiscal year	137,411	-		-	-	0.00%
Miscellaneous Revenue	-	9		-	9	0.00%
Charges for sales and services	377,180	381,738	101.21%	342,057	39,681	11.60%
State Grant	339,668	197,225	58.06%	-	197,225	0.00%
Proceeds from capital lease	-	-		-	-	
Total revenue	<u>854,259</u>	<u>578,972</u>	67.77%	<u>342,057</u>	<u>39,690</u>	11.60%
<b>EXPENDITURES</b>						
Address Information						
Personnel	148,966	130,202	87.40%	128,405	1,797	1.40%
Operating	389,660	340,780	87.46%	330,636	10,144	3.07%
Capital outlay	276,276	-	0.00%	-	-	0.00%
Debt service	<u>39,357</u>	<u>39,357</u>	100.00%	<u>164,462</u>	<u>(125,105)</u>	-76.07%
Total expenditures	<u>854,259</u>	<u>510,339</u>	59.74%	<u>623,503</u>	<u>(113,164)</u>	-18.15%
<b>Excess (deficiency) of revenue over expenditures</b>	<u>\$ -</u>	<u>\$ 68,633</u>		<u>\$ (281,446)</u>	<u>\$ 152,854</u>	